



S.S. Afemikhe & Co, (Chartered Accountants)

# Nigeria Extractive Industries Transparency Initiative (NEITI)

2006-2008 EITI RECONCILIATION

## APPENDICES VOLUME 3

Issued

3rd February 2011

Presented to the National Stakeholder Working Group

by
Hart Nurse Ltd, Chartered Accountants
in association with
S.S. Afemikhe & Co, (Chartered Accountants)

The report and all appendices relating to the report are intended for the use of the National Stakeholder Working Group of the NEITI for the purpose of that initiative and are not to be relied upon by other parties.

## APPENDICES CONTENTS

		Volume
A.	Financial Flows - Disaggregated Summary	1
В.	Sale of Government Crude (Export & Domestic)	1
C.	Petroleum Profits Tax	2
D.	Royalty	2
E.	Signature Bonus	3
F.	Withholding taxes to Federation	4
G.	Company Income Tax	4
Н.	Contribution to NDDC \$	4
I.	Contribution to NDDC Naira	4
J.	Non Confirmed Flows (PAYE, VAT, withholding taxes, education tax)	4
K.	Non-financial flows	4
L.	Gas income shared with the Federation	4
M.	Cash Calls	5
N.	Charts of financial flows	6
Ο.	Audited accounts	6
Ρ.	Representation letters	6
Q.	Terms of Reference	6
R.	Companies included	6
S.	Methodology	6

#### **APPENDIX E**

## SIGNATURE BONUS

#### **SIGNATURE BONUS**

#### **Negotiation and payment terms**

Signature Bonus is a negotiated amount agreed paid by a prospective investor or group of investors in a block. The bonus for a block is determined by a competitive process but must not be less than the minimum signature bonus benchmark assigned by DPR to the block.

The Upstream and the Revenue Units of the Department of Petroleum Resources (DPR) coordinates the tendering process and the signature bonuses arising from bidding rounds. The Upstream Unit sets the procedures to be followed while the Revenue Unit is responsible for ensuring that companies pay the signature bonus to which they committed.

The legislation requires that signature bonuses should be paid to the Petroleum Training Development Fund (PTDF) but in practice DPR has instructed companies to make payments to different accounts. For the 2006 round, the account details were notified to companies after they had been successful whereas for the 2007 round, the account details were set out in the guidance notes for prospective bidders, as 'CBN/Accountant General FGN account'.

The Central Bank of Nigeria (CBN), on receipt, credits the signature bonus into the designated Bank Accounts. Receipt of payments is monitored by the Office of the Accountant General of the Federation, who identified recipient accounts as CRF (Consolidated Revenue Fund), FG Ind Res account and PTDF Res account, as well as CBN.

Terms of payment were set out in the guidance information for prospective bidders.

For the 2006 round, the terms of payment are:

- 25% by bank draft included with the bid package; and
- the balance immediately after the award, at the PSC signing.

For the 2007 round, the terms of payment are:

- 50% by bank draft at the bidding conference
- 50% by Telegraphic transfer, on or before the date of signing the PSC.

#### Summary of payments reported by government and companies

2005 Signature Bonus Payments Confirmed by Con	ipanies, OAGF &		
Name of Companies	Company USD'000	2005 OAGF/DPR USD'000	Unresolved USD'000
AMNI	1,030	1,030	
Elf	37,600	37,600	
Monipulo	26,500	26,500	
New Nigeria Development Company	1,020	1,020	
OANDO	25,500	25,500	
Orient Petroleum	1,000	1,000	
SNEPCO	10,000	10,000	
Gas Trans and Power Limited	370	370	
Domon Oil Services	1,750	1,750	
NPDC	22,925	22,925	
Sub Total	127,695	127,695	-

2005 Signature Bonus Payment Confirmed Only by OAGF & DPR

		2005	_
Name of Companies	Company		Unresolved
	USD'000	USD'000	USD'000
Charlton Oil & Gas		125	125
Energia Ltd.		150	150
Midwestern Oil&Gas		150	150
Technical Sys Engr.Ltd		21,000	21,000
Ascon Oil Exp. Co Ltd.		18	18
Boston Energy Res. Ltd.		1,000	1,000
Sub Total		22,443	22,443
2005 Total	127,695	150,138	22,443

2006		
OAGF/DPR	Company	Name of Companies
USD'000	USD'000	
106,500	106,500	BG Exploration & Production
15,530	15,530	China National Petroleum
100,000	100,000	Conoil
7,000	23,000	Global Energy
161,666	161,666	Equator Exploration Nigeria limited
92,333	92,333	Korea National Oil Corporation
10,000	10,000	NAOC
1,020	1,020	New Nigeria Development Company
172,800	172,800	Petrobrass
28,150	28,150	Sahara Energy Exploration and Production
3,500	3,500	Sterling Global Oil Resources
1,611	1,611	VP Energy
4,631	4,631	Gas Trans and Power Limited
704,741	720,741	Sub Total
704,741	720,741	Sub Total
	OAGF/DPR USD'000 106,500 15,530 100,000 161,666 92,333 10,000 1,020 172,800 28,150 3,500 1,611 4,631	Company         OAGF/DPR         U           USD'000         USD'000           106,500         106,500           15,530         15,530           100,000         100,000           23,000         7,000           161,666         161,666           92,333         92,333           10,000         10,000           1,020         1,020           172,800         172,800           28,150         28,150           3,500         3,500           1,611         1,611           4,631         4,631

2006 Signature Bonus Payment Confirmed Only by OAGF & DPR

	2006						
Name of Companies	Company	OAGF/DPR	Unresolved				
	USD'000	USD'000	USD'000				
CENTRICA		11,010	11,010				
STAR CREST/ADDAX		55,000	55,000				
TECHNICAL SYSTEMS ENG. LTD/STERLING GLOBAL OIL		21,000	21,000				
ALLEN E & P		611	611				
INC NATURAL RESOURCES		6,000	6,000				
INC NATURAL RESOURCES		7,000	7,000				
INC NATURAL RESOURCES		7,000	7,000				
CLEAN WATERS		9,988	9,988				
NIGDEL UNITED		11,000	11,000				
ONGC MITTAL ENERGY		65,000	65,000				
ONGC MITTAL ENERGY		50,000	50,000				
TRANSCORP		7,500	7,500				
TRANSCORP		13,750	13,750				
PETRODEL LTD		12,500	12,500				
PLATINUM PETR. LTD		3,000	3,000				
Sub Total		280,359	280,359				
2006 Total	720,741	985,100	264,359				

Global appears to have reported the payable of \$23 million instead of actual payment of \$7 million made into the PTDF account. DPR provided bank statement to substantiate the \$7m payment reported by OAGF & DPR.

The payment made by Equator Exploration Nigeria limited in June 2006 related to Block No. 321. However, owning to a disagreement between the company and FGN, the signature bonus payments were purportedly refunded to the company by FGN in 2009. Please go to: http://www.equatorexploration.com/operations/nigeria.aspx

		2007	
Name of Companies	Company	OAGF/DPR	Unresolved
	USD'000	USD'000	USD'000
China National Petroleum	25,000	25,000	
Coscharis	55,000	54,673	327
Continental	110,000	110,000	
Energy Resources Limited	50,000	50,000	
Global Energy	23,000	23,000	
Monipulo	18,000	18,000	
NAOC	16,000	16,000	
OANDO	11,495	11,495	
Orient Petroleum	9,000	9,000	
Panocean	10,000	10,000	
Sahara Energy Exploration and Production	28,850	28,850	
Sterling Exploration limited	9,500	9,500	
Sterling International Resources	7,500	7,500	
Oil World	10,051	10,051	
Sub Total	383,396	383,069	327
2007 Signature Bonus Payment Confirmed Only b	v OAGF & DPR		
, ,		2007	
Name of Companies	Company	OAGF/DPR	Unresolved
	USD'000	USD'000	USD'000
SAHARA ENERGY		6,250	6,250
TENOIL		12,000	12,000
BAYELSA OIL/TNHP CONSORTIUM		10,600	10,600
ESSAR ENERGY EXPL & PROD.		37,000	37,000
TECH SYS ENG.LTD/ STERLING GLOBAL OIL RES.		36,055	36,055
ONGC MITTAL ENERGY LTD/EMO		24,875	24,875
Sub Total		126,780	126,780
2007 Total	383,396	509,849	127,107

The Coscharis payment was made in Naira draft and paid into CRF. The company alleged that the difference of \$327,000 relates to a difference on exchange. DPR however denied this. DPR claimed that the difference of \$327,000 is outstanding which the company is yet to pay.

2008 Signature Bonus Payments Confirmed	by Companies, OAGF &	k DPR	
		2008	
Name of Companies	Company	OAGF/DPR	Unresolved
	USD'000	USD'000	USD'000
Express	10,000	10,000	
Optimum Petroleum	10,000	10,000	
Oil World	10,051	10,051	
Sub total	30,051	30,051	-
2008 Signature Bonus Payment Confirmed C	only by OAGF & DPR		
		2008	
Name of Companies	Company	OAGF/DPR	Unresolved
	USD'000	USD'000	USD'000
AFREN ENERGY SERV./ORIENTAL		150,000	150,000
2008 Total	30,051	180,051	150,000

#### Appendix E - Signature Bonus

Attachment	Entity Code	Entity Name
1		Summary of Signature Bonus Figures
2	C32-BG	British Gas Exploration
3		China National Petroleum
4	C07-CONOIL	Conoil Producing Ltd
5		Conscharis
6	C07-COG	Continental Oil & Gas
7	C71-ERL	Energy Resources Limited
8	C18-EXPRESS	Express Petroleum & Gas Co Ltd
9		Gas Trans & Power Ltd
10		Global Energy
11	C49-KNOC	Korean National Oil Corporation
12	C19-MONI	Moni Pulo Ltd
13	C04-NAOC	Nigerian Agip Oil Company Ltd
14	C53-NEWNDC	New Nigeria Development Co.
15		OANDO
16		Oil World
17		Optimum Petroleum
18	C58-OPR	Orient Petroleum Resources Ltd
19	C21-POOC C11-	Pan-Ocean Oil Corporation
20	PETROBRAS	Petroleo Brasileiro Nigeria Ltd
21	C13-SEPL	Sahara Exploration & Production Ltd
22		Sterling Exploration Ltd
23	C64-STERLING	Sterling Global Oil Resources Ltd
24		Sterling International Resources
25		VP Energy

#### A Summary of the figures reported for Signature Bonus by CBN, Companies and the OAGF / $\ensuremath{\mathsf{DPR}}$

			1		_							1			
As reported by	2006	<b>CBN</b> 2007	2008	2006	Company 2007	2008	2006	AGF/DPR 2007	2008	2006	N v Compan 2007	<b>y</b> 2008	2006	2007	2008
no reported by	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
	,	, , , , , ,	,	,		,	,			,	,	,	,,,,,,		,
AFREN ENERGY SERV./ORIENTAL	0	0	150	0	0	0	0	0	150,000	0	0	150	0	0	-149,850
ALLEN E & P	611	0	0	0	0	0	611	0	0	611	0	0	0	0	0
Ascon Oil Exp. Co Ltd. BAYELSA OIL/TNHP CONSORTIUM	0	10,600 0	0	0	0	0	0	0 10,600	0	0	10,600 0	0	0	10,600 -10,600	0
BG Exploration & Production	55,000 23,000	28,850	0	106,500	0	0	106,500	10,600	0	55,000 -83,500	28,850	0	55,000 -83,500	28,850	0
Boston Energy Res. Ltd.	11,010	0	0	0	0	0	0	0	0	11,010	0	0	11,010	0	0
CENTRICA	0	0	0	0	0	0	11,010	0	0	0	0	0	-11,010	0	0
Charlton Oil & Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
China National Petroleum	15,530	0	0	15,530	25,000	0	15,530	25,000	0	0	-25,000	0	0	-25,000	0
CLEAN WATERS	9,988	0	0	0	0	0	9,988	0	0	9,988	0	0	0	0	0
CNPC Conoil	0	25,000	0	0	0	0	0	0	0	0	25,000	0	0	25,000	0
Continental	100,000 0	105,000 110,000	0	100,000 0	0 110,000	0	100,000 0	0 110,000	0	0	105,000 0	0	0	105,000 0	0
Coscharis	0	54,673	0	0	54,673	0	0	54,673	0	0	0	0	0	0	0
Domon Oil Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Elf	0	0	383	0	0	0	0	0	0	0	0	383	0	0	383
Energia Ltd.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Resources Limited	0	50,000	0	0	50,000	0	0	50,000	0	0	0	0	0	0	0
ESSAR ENERGY EXPL & PROD.	0	37,000	0	0	0	0	0	37,000	0	0	37,000	0		0	0
Express	0	0	0	0	0	10,000	0	0	10,000	0	0	-10,000	0	0	-10,000
Gas Trans and Power Limited	46,301	0	0	4,631	0	0	4,631	0	0	41,670	0	0	41,670	0	0
Global Energy INC NATURAL RESOURCES	7,000	23,000	0	7,000	23,000	0	7,000	23,000	0	20,000	0	0	14,000	0	0
INC NATURAL RESOURCES INC NATURAL RESOURCES	20,000	0	0	0	0	0	6,000 7,000	0	0	20,000 0	0	0	14,000 -7,000	0	0
INC NATURAL RESOURCES	0	0	0	0	0	0	7,000	0	0	0	0	0	-7,000	0	0
KNOC Equator Exploration	154,000	0	0	253,999	0	0	253,999	0	0	-99,999	0	0	-99,999	0	0
Midwestern Oil&Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Monipulo	18,000	0	0	0	18,000	0	0	18,000	0	18,000	-18,000	0	18,000	-18,000	0
NAOC	10,000	16,000	0	10,000	16,000	0	10,000	16,000	0	0	0	0	0	0	0
New Nigeria Development Company	1,020	0	0	1,020	0	0	1,020	0	0	0	0	0	0	0	0
NIGDEL UNITED	11,000	0	0	0	0	0	11,000	0	0	11,000	0	0	0	0	0
NPDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NPDC Ashbert	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0
NPDC/Refinee Petroplus OANDO	0	0	0	0	11,495	0	0	11,495	0	0	-11,495	0	0	-11,495	0
Oil World	0	0	10,051	0	0	10,051	0	10,051	0	0	-11,433	0	0	-10,051	10,051
Oil World	0	10,051	0	0	10,051	0	0	0	10,051	0	0	0	0	10,051	-10,051
ONGC MITTAL ENERGY	115,000	24,875	0	0	0	0	65,000	0	0	115,000	24,875	0	50,000	24,875	0
ONGC MITTAL ENERGY	0	0	0	0	0	0	50,000	0	0	0	0	0	-50,000	0	0
ONGC MITTAL ENERGY LTD/EMO	0	0	0	0	0	0	0	24,875	0	0	0	0	0	-24,875	0
Optimum Petroleum	0	0	10,000	0	0	10,000	0	0	10,000	0	0	0	0	0	0
Orient Petroleum	0	9,000	0	0	9,000	0	0	9,000	0	0	0	0	0	0	0
Panocean	0	10,000	0	0	10,000	0	0	10,000	0	0	0	0	0	0	0
Petrobrass PETRODEL LTD	172,800 12,500	0	0	172,800 0	0 0	0	172,800	0 0	0	12 500	0	0	0	0	0
Petroleum Prospect International Ltd /	12,500	U	U	U	U	U	12,500	U	U	12,500	U	U	U	U	U
Addax Petroleum /															
Express Petroleum & Dantata Inv Sec	0	0	8,000	0	0	0	0	0	0	0	0	8,000	0	0	8,000
PLATINUM PETR. LTD	3,000	0	0	0	0	0	3,000	0	0	3,000	0	0	0	0	0
SAHARA ENERGY	0	6,250	0	23,000	28,850	0	0	6,250	0	-23,000	-22,600	0	0	0	0
Sahara Energy Exploration and Production	0	0	0	0	0	0	23,000	0	0	0	0	0	-23,000	0	0
Cohom Farance Familian II	_	•	اء	_	•	_	_	20.050	_	_	•	_	_	20.050	
Sahara Energy Exploration and Production	0	114 990	16.670	0	0	0	0	28,850 0	0	0	114 880	16.670	0	-28,850	16 670
Sao Tome SNEPCO	0	114,889 0	16,670 0	0	0	0	0	0	0	0	114,889 0	16,670 0	0	114,889 0	16,670
STAR CREST/ADDAX	55,000	0	0	0	0	0	55,000	0	0	55,000	0	0	0	0	0
Sterling Exploration limited	3,500	0	0	0	9,500	0	0	9,500	0	3,500	-9,500	0	3,500	-9,500	0
Sterling Global Oil Resources	0	17,000	0	3,500	0	0	3,500	0	0	-3,500	17,000	0	-3,500	17,000	0
Sterling International Resources	0	0	0	0	7,500	0	0	7,500	0	0	-7,500	0	0	-7,500	0
TECH SYS ENG.LTD/ STERLING GLOBAL OIL															
RES.	21,000	36,055	0	0	0	0	0	36,055	0	21,000	36,055	0	21,000	0	0
Technical Sys Engr.Ltd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TECHNICAL SYSTEMS ENG. LTD/STERLING															
GLOBAL OIL	0	0	0	0	0	0	21,000	0	0	0	0	0	-21,000	0	0
TENOIL	0	12,000	0	0	0	0	7.500	12,000	0	0	12,000	0	0	0	0
TRANSCORP TRANSCORP	21,250 0	0	0	0	0	0	7,500 13,750	0 0	0	21,250 0	0	0	13,750 -13,750	0	0
VP Energy	1,611	0	0	1,611	0	0	13,750 1,611	0	0	0	0	0	-13,750 0	0	0
2	1,011	U	J	1,011	U	J	1,011	U	J	U	U	J	U	U	ŭ
	888,121	700,243	45,254	699,591	383,069	30,051	979,950	509,849	180,051	188,530	317,174	15,203	-91,829	190,394	-134,797

Data Reconciliation between Block 332 & 286	BG Exploration & Production Nig. Ltd and Company	OAGF/DPR Government	Note	
5100K 332 & 200	BG Exploration & Production Nig.	Covernment	Note	
<u>Period</u>	Ltd Company	OAGF/DPR Government	Note	<u>Comment</u>
<u>Period</u>	BG Exploration & Production Nig. Ltd \$000	OAGF/DPR \$000		<u>Comment</u>
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	51,500	51,500 55,000 A		
Initial templates	51,500	106,500		
Timing differences  1 Payment made by BG Exploration & Production in 2006 but reported it in 2007  2  3  4  5  6  Sub total	55,000 A	0		BG Exploration & Production made a payment of \$55,000 in Dec 2006 but reported it in 2007
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0	0		
After reconciliation	106,500	106,500		

	BG Exploration				
Data Reconciliation between	& Production Nig. Ltd	and	OAGF/DPR		
Block 332 & 286	Company		Government	Note	
	BG Exploration & Production Nig.				
<u>Period</u>	Ltd		OAGF/DPR		<u>Comment</u>
	Company BG Exploration &		Government	Note	
	Production Nig.				
<u>Period</u>	Ltd		OAGF/DPR		<u>Comment</u>
	\$000		\$000		
Jan-07	55,000	Α			
Feb-07	33,000				
Mar-07					
Apr-07					
May-07 Jun-07					
Jul-07					
Aug-07					
Sep-07					
Oct-07					
Nov-07					
Dec-07					
Initial templates	55,000		0		
Timing differences					
1 Payment made by BG Exploration &	-55,000	Α			BG Exploration & Production made a payment of \$55,000 in
Production in 2006 but reported it in					Dec 2006 but reported it in 2007
2007					
2 3					
4					
5					
6					
Sub total	-55,000		0		
Other adjustments					
1 2					
3					
4					
5					
6					
7 8					
9					
10					
11					
12					
Sub total	0	•	0		
After reconciliation	0		0		

	BG Exploration		
	& Production	OAGF/DPR	
Data Reconciliation between	Nig. Ltd and	i	
Block 332 & 286	Company	Government	Note
	BG Exploration &		
	Production Nig.		
<u>Period</u>	Ltd	OAGF/DPR	None
	Company BG Exploration &	Government	Note
	Production Nig.		
<u>Period</u>	Ltd	OAGF/DPR	
<del></del>	\$000	\$000	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
Мау-08			
Jun-08			
Jul-08			
Aug-08			
Sep-08			
Oct-08			
Nov-08			
Dec-08			
Initial templates	0	0	
Timing differences			
1			
2			
3			
4			
5			
6			
Sub total	0	0	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10 11			
12			
Sub total	0	0	
After reconciliation	0	0	

Data Reconciliation between	National	لد مد	0405/222		
Block 471, 298, & 721	Petroleum Company	and	OAGF/DPR Government	Note	
DIOCK 471, 230, & 721			Government	Note	
Daviad	China National		OACE/DDD		C
<u>Period</u>	Petroleum Company	- ,	OAGF/DPR Government	Note	<u>Comment</u>
	Company		Government	Note	
	China National				
<u>Period</u>	Petroleum	_ ,	OAGF/DPR		<u>Comment</u>
	\$000		\$000		
Jan-06					
Feb-06					
Mar-06	10,010		10,010		
Apr-06	5,010		5,010		
May-06 Jun-06	510		510		
Jul-06					
Aug-06					
Sep-06					
Oct-06					
Nov-06					
Dec-06					
Initial templates	15,530		15,530		
Timing differences					
1					
2					
3					
4					
5 6					
Sub total	0	1 1	0		
Other adjustments					
1					
2					
3					
4					
5					
6 7					
8					
9					
10					
11					
12					
Sub total	0		0		

15,530

After reconciliation

15,530

Data Reconciliation between	National Petroleum and	OAGF/DPR
Block 471, 298, & 721	Company	Government
	China National	
<u>Period</u>	Petroleum	OAGF/DPR
renou	Company	Government
	Company	Government
	China National	
Dariad	Petroleum	OAGF/DPR
<u>Period</u>	\$000	\$000
	\$000	\$000
Jan-07		
Feb-07		
Mar-07		
Apr-07		
Мау-07		
Jun-07	25,000	25,000
Jul-07	25,000	23,000
Aug-07		
Sep-07		
Oct-07		
Nov-07		
Dec-07		
Initial templates	25,000	25,000
Timing differences		
1		
1		
1 2		
1 2 3 4		
1 2 3 4 5		
1 2 3 4	0	0
1 2 3 4 5 6 Sub total	0	0
1 2 3 4 5	0	0
1 2 3 4 5 6 Sub total	0	0
1 2 3 4 5 6 Sub total	0	0
1 2 3 4 5 6 Sub total Other adjustments 1	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11 12		
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11	0	0

After reconciliation

25,000

25,000

Data Danas dilati	National	
Data Reconciliation between	Petroleum and	OAGF/DPR
Block 471, 298, & 721	Company	Government
	China National	
<u>Period</u>	Petroleum	OAGF/DPR
renou	Company	Government
	company	•
	China National	
<u>Period</u>	Petroleum	OAGF/DPR
	\$000	\$000
Jan-08		
Feb-08		
Mar-08		
Apr-08		
May-08		
Jun-08		
Jul-08		
Aug-08		
Sep-08		
Oct-08		
Nov-08		
Dec-08		
Initial templates	0	0
Timing differences		
Timing differences		
1		
2		
3		
4		
5		
6		
Sub total	0	0
Other adjustments		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Sub total	0	0
After reconciliation	0	0

Data Reconciliation between	Conoil	and	OAGF/DPR		
Block 257	Company		Government	Note	
<u>Period</u>	Conoil		OAGF/DPR		Comment
	Company	_	Government	Note	
<u>Period</u>	Conoil	_	OAGF/DPR		Comment
	\$000		\$000		
Inv. OC					
Jan-06 Feb-06					
Mar-06	100,000		100,000		
Apr-06	100,000		100,000		
Мау-06					
Jun-06					
Jul-06					
Aug-06					
Sep-06					
Oct-06					
Nov-06					
Dec-06					
Dec-00					
Initial templates	100,000	_	100,000		
·	•		,		
Timing differences		_			
1					
2					
3					
4					
5					
6					
Sub total	0		0		
Other adjustments					
1		7			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	)	0		
		_			
After reconciliation	100,000	<u> </u>	100,000		

Data Reconciliation between	Conoil	and	OAGF/DPR	
Block 257	Company		Government	
<u>Period</u>	Conoil		OAGF/DPR	
	Company	-	Government	•
<u>Period</u>	Conoil	_	OAGF/DPR	
	\$000	_	\$000	
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07				
Jun-07				
Jul-07				
Aug-07				
Sep-07				
Oct-07				
Nov-07				
Dec-07				
200 07				
Initial templates	0		0	-
initial templates	U		3	
Timing differences				
1		1		ſ
2				
3				
4				
5				
6		L		l
Sub total	0		0	
Other adjustments		ı		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0		0	
After reconciliation	0	-	0	-
				_

Data Reconciliation between	Conoil and	OAGF/DPR		
Block 257	Company	Government	Note	
<u>Period</u>	Conoil	OAGF/DPR		Comment
	Company	Government	Note	
<u>Period</u>	Conoil	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
lan 08				
Jan-08 Feb-08				
Mar-08				
Apr-08				
May-08				
Jun-08				
Jul-08				
Aug-08				
Sep-08				
Oct-08				
Nov-08				
Dec-08				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7 8				
8 9				
10				
11				
12				
Sub total	0	0		
	-	-		
After reconciliation	0	0		
		_		

	Coscharis	and OAGF/DPR		
Data Reconciliation between				
Block 293	Company	Government	Note	
<u>Period</u>	Coscharis	OAGF/DPR		
	Company	Government	Note	
<u>Period</u>	Coscharis	OAGF/DPR		
	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jun-06 Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Sub total	U	U		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
Sub total	0	0		
After reconciliation	0	0		

Data Reconciliation between	Coscharis and	OAGF/DPR		
Block 293 Period	Company Coscharis	Government OAGF/DPR	Note	<u>Comment</u>
renou	Company	Government	Note	<u>comment</u>
<u>Period</u>	Coscharis	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07	55,000	54,673		This payment was made in Naira draft and paid into CRF
Jun-07				
Jul-07				
Aug-07				
Sep-07 Oct-07				
Nov-07				
Dec-07				
2000,				
Initial templates	55,000	54,673		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1 Exchange difference	(327)			
2				
3				
4 5				
6				
7				
8				
9				
10				
11				
12				
Sub total	-327	0		
After reconciliation	54,673	54,673		

	Coscharis	and	OAGF/DPR	
Data Reconciliation between			<b>,</b>	
Block 293	Company		Government	Note
<u>Period</u>	Coscharis		OAGF/DPR	
	Company		Government	Note
<u>Period</u>	Coscharis		OAGF/DPR	
	\$000		\$000	
15 - 00				
Jan-08 Feb-08				
Mar-08				
Apr-08				
May-08				
Jun-08				
Jul-08				
Aug-08				
Sep-08				
Oct-08				
Nov-08				
Dec-08				
Initial templates	0		0	
Timing differences				
1				
2 3				
4				
5				
6				
Sub total	0		0	
	-		-	
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12 Sub-total			0	
Sub total	0		0	
After reconciliation	0		0	
AITEL TECONOMIANON			U	

	Continental	OAGF/DPR		
Data Reconciliation between	and			
Block	Company	Government	Note	
Period	Continental	OAGF/DPR	Note	<u>Comment</u>
<u> </u>	Company	Government	Note	<u></u>
<u>Period</u>	Continental	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06 Sep-06				
Sep-06 Oct-06				
Nov-06				
Dec-06				
Dec 00				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3 4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0		

	Continental	OAGF/DPR
Data Reconciliation between	and	d
Block	Company	Government
<u>Period</u>	Continental	OAGF/DPR
	Company	Government
<u>Period</u>	Continental	OAGF/DPR
	\$000	\$000
Jan-07		
Feb-07		
Mar-07		
Apr-07		
May-07	110,000	110,000
Jun-07		
Jul-07		
Aug-07		
Sep-07		
Oct-07		
Nov-07		
Dec-07		
Initial templates	110,000	110,000
initial templates	110,000	110,000
Timing differences		
1		
2		
3		
4		
5		
6		
Sub total	0	0
Other adjustments		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Sub total	0	0
After reconciliation	110,000	110,000
After reconciliation	110,000	110,000

	Continental	OAGF/DPR	
Data Reconciliation between	an	d	
Block	Company	Government	
<u>Period</u>	Continental	OAGF/DPR	
<del></del>	Company	Government	
<u>Period</u>	Continental	OAGF/DPR	
	\$000	\$000	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08			
Aug-08			
Sep-08 Oct-08			
Nov-08			
Nov-08 Dec-08			
Dec-00			
Initial templates	0	0	
	-	•	
Timing differences			
1			
2			
3			
4			
5			
6			
Sub total	0	0	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0	0	
After reconciliation	0	0	
			_

	Energy		OAGF/DPR		
Data Reconciliation between	Resources Limited a	nd	UAGF/DPK		
Block 274			Covernment	Note	
BIOCK 274	Company		Government	Note	
	<b>Energy Resources</b>				
<u>Period</u>	Limited	_	OAGF/DPR		<u>Comment</u>
	Company		Government	Note	
	Energy Resources				
<u>Period</u>	Limited	_	OAGF/DPR		<u>Comment</u>
	\$000		\$000		
Jan-06					
Feb-06					
Mar-06					
Apr-06					
May-06					
Jun-06					
Jul-06					
Aug-06 Sep-06					
Oct-06					
Nov-06					
Dec-06					
Initial templates	0		0		
Timing differences					
1					
2					
3					
4					
5					
6 Sub total	0	L	0		
Sub total	U		U		
Other adjustments		_			
1					
2					
3 4					
5					
6					
7					
8					
9					
10					
11					
12 Sub total	0	Ĺ	0		
Sub total	U		Ü		
After reconciliation	0	-	0		
		-			

	Energy	OAGF/DPR
Data Reconciliation between	Resources Limited and	
Block 274	Company	Government
	Energy Resources	
<u>Period</u>	Limited	OAGF/DPR
	Company	Government
Daviad	Energy Resources	OAGF/DPR
<u>Period</u>	<u>Limited</u> \$000	\$000
	JUUU	JUUU
Jan-07		
Feb-07		
Mar-07		
Apr-07		
May-07	50,000	50,000
Jun-07		
Jul-07 Aug-07		
Sep-07		
Oct-07		
Nov-07		
Dec-07		
Initial templates	50,000	50,000
Timing differences		
1 2		
3		
3 4		
5		
6		
Sub total	0	0
Other adjustments		
1		
2		
3		
4		
5		
6 7		
8		
9		
10		
11		
12		
Sub total	0	0
After reconciliation	50,000	50,000

	Energy	0.05/555	
Data Reconciliation between	Resources	OAGF/DPR	
	Limited and		
Block 274	Company	Government	
	Energy Resources		
<u>Period</u>	Limited	OAGF/DPR	
	Company	Government	
Dovind	Energy Resources	OAGF/DPR	
<u>Period</u>	<b>Limited</b> \$000	\$000	
	7000	<b>4000</b>	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08			
Aug-08 Sep-08			
Oct-08			
Nov-08			
Dec-08			
Initial templates	0	0	
Timing differences			
1			
2			
3			
4			
5			
6 Sub total	0	0	
Sup total	U	U	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11 12			
Sub total	0	0	
Sub total	U	U	
After reconciliation	0	0	

	Express Petroleum &		OAGF/DPR		
Data Reconciliation between	Gas Company Ltd. a	nd			
Block 227	Company		Government	Note	
	Express				
	Petroleum & Gas				
<u>Period</u>	Company Ltd.	_	OAGF/DPR		<u>Comment</u>
	Company		Government	Note	
	Express				
	Petroleum & Gas				
<u>Period</u>	Company Ltd.	_	OAGF/DPR		<u>Comment</u>
	\$000		\$000		
Jan-06					
Feb-06					
Mar-06					
Apr-06					
May-06 Jun-06					
Jul-06					
Aug-06					
Sep-06					
Oct-06					
Nov-06					
Dec-06					
Initial templates	0	_	0		
Timing differences					
1					
2					
3					
4 5					
6					
Sub total	0	<u> </u>	0		
Other adjustments					
1		ſ			
2					
3					
4 5					
6					
7					
8					
9					
10					
11 12					
12 Sub total	0	L	0		
		_			
After reconciliation	0	_	0		

	Express Petroleum &	OAGF/DPR		
Data Reconciliation between	Gas Company Ltd. <sup>and</sup>			
Block 227	Company	Government	Note	
	Express			
	Petroleum & Gas			
<u>Period</u>	Company Ltd. Company	OAGF/DPR Government	Note <u>Comment</u>	
	Company	Government	Note	
	Express			
<u>Period</u>	Petroleum & Gas Company Ltd.	OAGF/DPR	<u>Comment</u>	
<u>1 0.100</u>	\$000	\$000		
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07 Jun-07				
Jul-07 Jul-07				
Aug-07				
Sep-07				
Oct-07				
Nov-07				
Dec-07				
Initial templates	0	0		
Timing differences				
1				
2				
3 4				
5				
6				
Sub total	0	0		
Other adjustments				
1 2				
3				
4				
5				
6				
7 8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0		

Data Reconciliation between	Express Petroleum & Gas Company Ltd. and	OAGF/DPR			
Block 227	Company	Government	Note		
<u>Period</u>	Express Petroleum & Gas Company Ltd. Company	OAGF/DPR Government	Note	<u>Comment</u>	
<u>Period</u>	Express Petroleum & Gas Company Ltd. \$000	OAGF/DPR \$000		<u>Comment</u>	
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08	10,000	10,000			
Oct-08 Nov-08 Dec-08 Initial templates	10,000	10,000			
Timing differences  1  2  3  4  5					
6 Sub total	0	0			
Other adjustments  1  2  3  4					
5 6 7 8 9 10					
11 12					
Sub total	0	0			
After reconciliation	10,000	10,000			

	Gas Trans and				
	Powers				
Data Reconciliation between	Limited	and	OAGF/DPR		
Block 905	Company		Government	Note	
	Gas Trans and				
<u>Period</u>	Powers Limited		OAGF/DPR		<u>Comment</u>
<u> </u>	Company		Government	Note	<u></u>
	,				
	Gas Trans and				
<u>Period</u>	<b>Powers Limited</b>		OAGF/DPR		<u>Comment</u>
	\$000		\$000		
law OC					
Jan-06	4,631		4.621		
Feb-06 Mar-06	4,031		4,631		
Apr-06					
May-06					
Jun-06					
Jul-06					
Aug-06					
Sep-06					
Oct-06					
Nov-06					
Dec-06					
Dec 00					
Initial templates	4,631		4,631		
Timing differences					
1		1 [			
2					
3					
4					
5					
6					
Sub total	0		0		
Other adjustments					
1		] [			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	)	0		

4,631

After reconciliation

4,631

Data Reconciliation between	Gas Trans and Powers Limited and	OAGF/DPR	
Block 905	Company	Government	Note
<u>Period</u>	Gas Trans and Powers Limited Company	OAGF/DPR Government	<u>Comment</u> Note
<u>Period</u>	Gas Trans and Powers Limited \$000	OAGF/DPR \$000	<u>Comment</u>
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07			
Initial templates	0	0	_
Timing differences  1 2 3 4 5			
Sub total	0	0	
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0	0	

0

0

After reconciliation

	Gas Trans and				
	Powers				
Data Reconciliation between	Limited	and	OAGF/DPR		
Block 905	Company		Government	Note	
David	Gas Trans and		0465/000		Communit
<u>Period</u>	Powers Limited		OAGF/DPR	Note	<u>Comment</u>
	Company		Government	Note	
	Gas Trans and				
<u>Period</u>	<b>Powers Limited</b>		OAGF/DPR		<u>Comment</u>
	\$000	_	\$000		
Jan-08					
Feb-08					
Mar-08 Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
Initial templates	0		0		
Timing differences					
1		1 [			
2					
3					
4					
5					
6					
Sub total	0		0		
Other adjustments					
1		1 [			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12 Sub total					
200 (DEJO)	0		0		

0

0

After reconciliation

Page 35 of 82

	Global Energy			
Data Reconciliation between	Company Ltd and	OAGF/DPR		
Block 153, 2009, & 2010	Company	Government	Note	
,,	Global Energy			
<u>Period</u>	Company Ltd	OAGF/DPR		<u>(</u>
	Company	Government	Note	
	Global Energy			
<u>Period</u>	Company Ltd	OAGF/DPR		<u>Co</u>
	\$000	\$000		
Jan-06	23,000	7,000		
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	23,000	7,000		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
Other adjustments 1 Signature bonus payment reported by	-16,000			Company used payable of \$2
company but not confirmed by	10,000			payment of \$7 million made in
OAGF/DPR				payment of your minor made in
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12 Sub total	-16,000	0		
Sub total	-10,000	U		
After reconciliation	7,000	7,000		
	,	,		

Data Reconciliation between Block 153, 2009, & 2010 Period	Global Energy Company Ltd and Company Global Energy Company Ltd Company Global Energy Company	OAGF/DPR Government  OAGF/DPR Government	Note Note	<u>Comment</u>
<u>Period</u>	\$000	OAGF/DPR \$000		Comment
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07	11,500 11,500	11,500 11,500		Payment in respect of Block No. 2009 Payment in respect of Block No. 2010
Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07	23,000	23,000		
	_5,533			
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After veces silistics	22.000	22.000		
After reconciliation	23,000	23,000		

	Global Energy			
Data Reconciliation between	Company Ltd and	OAGF/DPR		
Block 153, 2009, & 2010	Company	Government	Note	
	Global Energy			
<u>Period</u>	Company Ltd	OAGF/DPR		Comment
	Company	Government	Note	
	Global Energy			
<u>Period</u>	Company Ltd	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
Jan-08				
Feb-08				
Mar-08				
Apr-08				
May-08 Jun-08				
Jul-08 Jul-08				
Aug-08				
Sep-08				
Oct-08				
Nov-08				
Dec-08				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0		

Data Reconciliation between Block 321 & 323	KNOC/Equator Exploration and Company	OAGF/DPR Government	Note	
<u>Period</u>	KNOC/Equator Exploration	OAGF/DPR		
renou	Company	Government	Note	
<u>Period</u>	KNOC/Equator Exploration	OAGF/DPR		
renou	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06	121,250	121,250		
Jun-06	10,333	10,333		
Jun-06	24,250	24,250		
Jun-06	5,833	5,833		
Jun-06	92,333	92,333		
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	253,999	253,999		
initial templates	233,939	233,393		
Timing differences				
1 2				
3				
4				
5 6				
Sub total	0	0		
Other adjustments				
1				
2				
3 4				
5				
6				
7 Sub total	0	0		
After reconciliation	253,999	253,999		

Data Reconciliation between	KNOC/Equator Exploration	OAGF/DPR		
Block 321 & 323	Company KNOC/Equator	Government	Note	
<u>Period</u>	Exploration	OAGF/DPR		Comment
	Company KNOC/Equator	Government	Note	
<u>Period</u>	Exploration	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07				
Jun-07				
Jul-07				
Aug-07 Sep-07				
Oct-07 Nov-07				
Dec-07				
Dec-07				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
other adjustments				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation				
After reconciliation	0	0		

Data Reconciliation between	KNOC/Equator and Exploration	OAGF/DPR			
Block 321 & 323	Company KNOC/Equator	Government	Note		
<u>Period</u>	Exploration	OAGF/DPR		Comment	
	Company KNOC/Equator	Government	Note		
<u>Period</u>	Exploration	OAGF/DPR		<u>Comment</u>	
	\$000	\$000			
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
Initial templates	0	0			
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0	0			
Other adjustments					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	0			
After reconciliation	0	0			

Data Reconciliation between	Monipulo and	OAGF/DPR		
Block 231, 234 & 239	Company	Government	Note	
<u>Period</u>	Monipulo	OAGF/DPR		<u>Comment</u>
	Company	Government	Note	
<u>Period</u>	Monipulo	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Oth an adjustment				
Other adjustments				
1 2				
3				
3 4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
232 3000.	· ·	· ·		
After reconciliation	0	0		

Data Reconciliation between Block 231, 234 & 239	Monipulo and Company	OAGF/DPR Government	Note	
<u>Period</u>	Monipulo Company	OAGF/DPR Government	Note	<u>Comment</u>
<u>Period</u>	Monipulo \$000	\$000		Comment
Jan-07				
Feb-07				
Mar-07 Apr-07				
May-07	18,000	18,000		This payment relates to OPL 234 & 239
Jun-07	10,000	10,000		This payment relates to OPL 254 & 239
Jul-07				
Aug-07				
Sep-07				
Oct-07				
Nov-07				
Dec-07				
itial templates	18,000	18,000		
ming differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
ner adjustments				
1				
2				
3				
4				
5				
6 7				
, 3				
)				
)				
1				
2				
Sub total	0	0		
ter reconciliation	18,000	18,000		
er reconcination	10,000	10,000		

Data Reconciliation between	Monipulo and	OAGF/DPR	
Block 231, 234 & 239	Company	Government	
<u>Period</u>	Monipulo	OAGF/DPR	
Paried	Company Monipulo	Government OAGF/DPR	
<u>Period</u>	\$000	\$000	
	Ş000	<b>3000</b>	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08			
Aug-08			
Sep-08			
Oct-08 Nov-08			
Dec-08			
Dec-08			
Initial templates	0	0	
	-	-	
Timing differences	<u> </u>		
1			l
2			
3			
4			
5			
6			
Sub total	0	0	
Ohla an a dissatura anta			
Other adjustments			
1			
2			
3 4			
5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0	0	
After reconciliation	0	0	

	NAOC ar	nd OAGF/DPR		
Data Reconciliation between Block 282 & 135	Company	Government	Note	
Period	NAOC	OAGF/DPR		<u>Comment</u>
Davidad	Company NAOC	Government	Note	Command
<u>Period</u>	\$000	OAGF/DPR \$000		<u>Comment</u>
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06	10,000	10,000		This payment was made in June 2006 in respect of OPL 282
Jun-06				
Jul-06				
Aug-06 Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	10,000	10,000		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4 5				
6				
7				
Sub total	0	0		
After reconciliation	10,000	10,000		

Data Dagagailiation hatusan	NAOC and	OAGF/DPR		
Data Reconciliation between Block 282 & 135	Company	Government	Note	
<u>Period</u>	NAOC	OAGF/DPR		<u>Comment</u>
<u>Period</u>	Company NAOC	Government OAGF/DPR	Note	Comment
, <del></del>	\$000	\$000		, ————————————————————————————————————
Jan-07				
Feb-07				
Mar-07	16,000	16,000		This payment was made in march 2007 in respect of OPL 135
Apr-07				
May-07				
Jun-07				
Jul-07				
Aug-07				
Sep-07				
Oct-07				
Nov-07				
Dec-07				
Initial templates	16,000	16,000		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	16,000	16,000		
	10,000	10,000		

	NAOC ai	nd OAGF/DPR			
Data Reconciliation between					
Block 282 & 135	Company	Government	Note		
<u>Period</u>	NAOC	OAGF/DPR		Comment	
	Company	Government	Note		
<u>Period</u>	NAOC	OAGF/DPR		Comment	
	\$000	\$000			
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
Initial templates	0	0			
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0	0			
Other adjustments					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	0			
	-	-			
After reconciliation	0	0			

Data Reconciliation between Block 722, 733, 809 & 810  Period  Period	New Nigeria Development and Company Company New Nigeria Development Company New Nigeria Development Company New Nigeria Development Company \$000	OAGF/DPR Government  OAGF/DPR Government  OAGF/DPR \$000	Note	<u>Comment</u> <u>Comment</u>
Jan-06 Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jun-06 Jun-06 Jun-06 Jun-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	510 510	510 510		This payment relates to OPL 810  This payment relates to OPL 810
Initial templates  Timing differences 1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 Sub total	0	0		

	New Nigeria			
	•	and OAGF/DPR		
Data Reconciliation between	Company			
Block 722, 733, 809 & 810	Company	Government	Note	
	New Nigeria			
	Development			
<u>Period</u>	Company	OAGF/DPR		<u>Comment</u>
	Company New Nigeria	Government	Note	
	Development			
<u>Period</u>	Company	OAGF/DPR		<u>Comment</u>
	\$000	\$000		<u></u>
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07				
Jun-07 Jul-07				
Jui-07 Aug-07				
Sep-07				
Oct-07				
Nov-07				
Dec-07				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1 2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12 Sub-total				
Sub total	0	0		
After reconciliation	0	0		
reconcination				

	New Nigeria Development	and	OAGF/DPR		
Data Reconciliation between	Company	ana	OAGI/DFK		
Block 722, 733, 809 & 810	Company		Government	Note	
510ck 722, 733, 663 & 610	New Nigeria		Government	11010	
	Development				
Period	Company	_	OAGF/DPR		<u>Comment</u>
	Company		Government	Note	
	New Nigeria				
Deviced	Development		OACE/DDD		Command
<u>Period</u>	Company \$000	-	OAGF/DPR \$000		<u>Comment</u>
	<b>3000</b>		\$000		
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08 Sep-08					
Oct-08					
Nov-08					
Dec-08					
Initial templates	0		0		
	0		0		
Timing differences	0	1 [	0		
Timing differences	0	] [	0		
Timing differences	0		0		
Timing differences 1 2	0		0		
Timing differences  1  2  3  4  5	0		0		
Timing differences  1 2 3 4 5					
Timing differences  1  2  3  4  5	0		0		
Timing differences  1 2 3 4 5 6 Sub total					
Timing differences  1 2 3 4 5 6 Sub total					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments					
Timing differences  1 2 3 4 5 6 Sub total					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10					
Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11	0		0		

Data Reconciliation between	Oando a	nd OAGF/DPR		
Block 278 & 236 Period	Company Oando	Government OAGF/DPR	Note	<u>Comment</u>
<u>Period</u>	Company Oando	Government OAGF/DPR	Note	Comment
	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06 Jun-06				
Jun-06 Jun-06				
Jun-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6	-			
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6 7				
Sub total	0	0		
After reconciliation	0	0		

Data Reconciliation between	Oando and	OAGF/DPR	
Block 278 & 236 Period	Company Oando	Government OAGF/DPR	Note <u>Comment</u>
<u>Period</u>	Company Oando	Government OAGF/DPR	Note Comment
<del></del>	\$000	\$000	
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07	11,500	310 8,620 2,565	These payments relates to OPL 236
Sep-07 Oct-07 Nov-07 Dec-07			
Initial templates	11,500	11,495	
Timing differences  1 2 3 4 5 6 Sub total	0	0	
Other adjustments  1 Bank charges included in company's reported payment  2 3 4 5 6 7 8 9 10 11	(5)		
12			
Sub total	-5	0	
After reconciliation	11,495	11,495	

	Oando	and	OAGF/DPR		
Data Reconciliation between					
Block 278 & 236	Company Oando		Government OAGF/DPR	Note	<u>Comment</u>
<u>Period</u>	Company		Government	Note	<u>comment</u>
<u>Period</u>	Oando		OAGF/DPR	Note	<u>Comment</u>
	\$000		\$000		<del></del>
Jan-08					
Feb-08					
Mar-08					
Apr-08 May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
Initial templates	0		0		
Timing differences					
Timing differences		п г			
1 2					
3					
4					
5					
6					
Sub total	0		0		
Other adjustments					
1					
2					
3 4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0		0		
After reconciliation	0		0		
Aitei reconcination			<u> </u>		

	<del>-</del>			
	World/Owena			
Data Reconciliation between	Oil and Gas and	OAGF/DPR		
Block 241	Company	Government	Note	
2100K E-12	Oil	Government	11010	
	World/Owena			
Doriod		OACE/DDD		<b>^</b>
<u>Period</u>	Oil and Gas	OAGF/DPR	<del></del>	Com
	Company	Government	Note	
	Oil			
	World/Owena			
<u>Period</u>	Oil and Gas	OAGF/DPR		Comme
	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
P				
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments	·			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0		

		World/Owena		
ata Re	conciliation between	Oil and Gas	and	OAGF/DPR
Bloc	ck 241	Company		Government
		Oil		
		World/Owena		
Peri	<u>od</u>	Oil and Gas		OAGF/DPR
		Company		Government
		Oil		
		World/Owena		
Peri	od	Oil and Gas		OAGF/DPR
<u></u>	<del></del>	\$000	•	\$000
		7000		<b>4000</b>
lan i	07			
Jan-				
Feb-				
Mar				
Apr-				
May	<i>t</i> -07	10,051		10,051
Jun-	07			
Jul-C				
Aug-				
Sep-				
Oct-				
Nov-				
Dec-	-07			
- 141 - 1 4		10.051		10.051
nitial tei	mplates	10,051		10,051
	•••			
	ifferences			
1				
2				
3				
4				
5				
6				
	total	0		0
343	<del></del>	ŭ		•
)ther ad	ljustments			
	ijustificitis			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
	total			
Sub	total	0		0
_				
tter rec	conciliation	10,051		10,051

	 W	
Data Baran Wation between	World/Owena	
Data Reconciliation between	Oil and Gas and	
Block 241	Company	Government
	Oil World/Owena	
<u>Period</u>	World/Owena Oil and Gas	OAGF/DPR
renou	Company	Government
	Oil	Government
	World/Owena	
<u>Period</u>	Oil and Gas	OAGF/DPR
<u> </u>	\$000	\$000
	,	,
Jan-08		
Feb-08		
Mar-08		
Apr-08		
May-08		
Jun-08		
Jul-08		
Aug-08		
Sep-08		
Oct-08	10,051	10,051
Nov-08		
Dec-08		
Initial templates	10,051	10,051
·	·	•
Timing differences		
1		
2		
3		
4		
5		
6		
Sub total	0	0
342 656.	J	ŭ
Other adjustments		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Sub total	0	0
Sub total	U	U
After reconciliation	10,051	10,051
Arter reconciliation	10,031	10,031

	Optimum				
	Petroleum	and	OAGF/DPR		
Data Reconciliation between	Resources		•		
Block 310	Company		Government	Note	
	Optimum				
	Petroleum				
<u>Period</u>	Resources		OAGF/DPR	<u> </u>	<u>Comment</u>
	Company Optimum		Government	Note	
	Petroleum				
<u>Period</u>	Resources		OAGF/DPR		<u>Comment</u>
<u> </u>	\$000		\$000		<del></del>
Jan-06					
Feb-06					
Mar-06 Apr-06					
Мау-06					
Jun-06					
Jul-06					
Aug-06					
Sep-06					
Oct-06					
Nov-06					
Dec-06					
Initial templates	0		0	-	
•					
Timing differences				_	
1					
2					
3					
4 5					
6					
Sub total	0	_	0	I	
	•		-		
Other adjustments				<b>.</b>	
1					
2					
3					
4 5					
6					
7					
8					
9					
10					
11					
12		] ]		]	
Sub total	C	)	0		
After reconciliation			0	-	
Arter reconcination		<u> </u>	U	•	

Optimum   Petroleum   and   OAGF/DPR						
Data Reconciliation between   Resources   Company Optimum   Period   Resources   Comment		Optimum		0405/000		
Block 310			and	OAGF/DPR		
Period   Resources   Company   Government   Note   Comment		Resources				
Period   Resources   OAGF/DPR   Comment   Note   Optimum   Petroleum   Petro	Block 310			Government	Note	
Period   Resources   OAGF/DPR   Note   Organisms   O						
Company Optimum Petroleum Resources   S000   S000		Petroleum				
Jan-07   Feb-07   May-07   Jul-07   Jul-07   Jul-07   Jul-07   May-07   Jul-07   May-07   Jul-07   May-07   M	<u>Period</u>	Resources		OAGF/DPR		<u>Comment</u>
Period   Resources   SOOO				Government	Note	
Jan-07						
Jan-07   Feb-07   Mar-07   Apr-07   Mar-07   Jun-07   Jun-07   Jun-07   Jun-07   Jun-07   May-07   M						
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jun-07 Jun-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Initial templates  0  O  Timing differences 1 2 3 4 5 6 Sub total  O  O  Other adjustments 1 2 3 4 5 6 7 8 9 10 11 11 11 12 Sub total  O  O	<u>Period</u>					<u>Comment</u>
Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jun-07 Jun-07 Oct-07 Nov-07 Dec-07  Initial templates		\$000		\$000		
Feb-07 Mar-07 Apr-07 Apr-07 May-07 Jul-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates						
Feb-07 Mar-07 Apr-07 Apr-07 May-07 Jul-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates	la = 07					
Mar-07 Apr-07 May-07 Jun-07 Jun-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0  0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 6 7 8 9 10 11 11 12 Sub total  0  0						
Apr-07 May-07 Jul-07 Jul-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0  0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 6 7 8 9 10 11 12 Sub total  0  0  0						
May-07 Jun-07 Jun-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0  0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 6 7 8 9 10 11 11 12 Sub total  0  0  0						
Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0  0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 5 6 7 8 9 10 10 11 12 Sub total  0  0  0						
Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0 0  Timing differences 1 2 3 4 5 6 Sub total 0  Other adjustments 1 2 3 4 5 6 7 8 9 10 10 11 12 Sub total 0 0 0						
Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0 0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 5 6 7 8 9 10 11 12 Sub total  0 0 0						
Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0  0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 7 8 9 10 10 11 12 Sub total  0  0  0						
Oct-07 Nov-07 Dec-07  Initial templates  0  0  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  0  0  0						
Nov-07 Dec-07 Initial templates  0 0 0  Timing differences  1 2 3 4 5 6 Sub total 0 0  Other adjustments 1 2 3 4 5 6 7 8 9 10 11 12 Sub total 0 0 0						
Dec-07 Initial templates  0 0 0  Timing differences  1 2 3 4 5 6 Sub total 0 0  Other adjustments 1 2 3 4 5 6 7 7 8 9 9 10 11 11 12 Sub total 0 0 0						
Timing differences  1 2 3 4 5 6 Sub total  O  Other adjustments  1 2 3 4 5 6 7 8 9 9 10 11 12 Sub total  O  O  O  Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O						
Timing differences  1 2 3 4 5 6 Sub total  O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  O  O  O	Dec-07					
Timing differences  1 2 3 4 5 6 Sub total  O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O	Initial templates	0		0	_	
1 2 3 4 5 6 Sub total O O  Other adjustments  1 2 3 4 5 6 6 7 7 8 9 9 10 11 11 12 12 Sub total O O O						
2 3 4 5 5 6 Sub total	Timing differences				_	
3	1					
Sub total  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O						
Sub total	3					
Sub total	4					
Sub total	5					
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	6					
1 2 3 4 5 5 6 7 8 9 10 11 12 Sub total 0 0	Sub total	0		0	•	
1 2 3 4 5 5 6 7 8 9 10 11 12 Sub total 0 0	Other adjustments					
2 3 4 5 5 6 7 7 8 9 10 11 12 Sub total 0 0			7 [		1	
3 4 5 6 7 8 9 10 11 12 Sub total  0 0						
4 5 6 7 8 9 10 11 12 Sub total 0 0						
5 6 7 8 9 9 10 11 12 Sub total 0 0						
6 7 8 9 10 11 12 Sub total  0 0						
7 8 9 10 11 12 Sub total  0 0						
8 9 10 11 12 Sub total 0 0						
9 10 11 12 Sub total  0 0						
10 11 12 Sub total  0 0						
11 12 Sub total 0 0						
Sub total 0 0						
Sub total 0 0						
			_	0	1	
After reconciliation 0 0	Sub total	U		U		
	After reconciliation	0	 	0	=	

	Optimum				
		and	OAGF/DPR		
Data Reconciliation between	Resources				
Block 310	Company		Government	Note	
	Optimum				
	Petroleum				
<u>Period</u>	Resources	_	OAGF/DPR		<u>Comment</u>
	Company		Government	Note	
	Optimum Petroleum				
<u>Period</u>	Resources		OAGF/DPR		<u>Comment</u>
renou	\$000	-	\$000		Comment
	<b>3000</b>		<b>3000</b>		
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08	10,000		10,000		
Nov-08					
Dec-08					
Initial templates	10,000	-	10,000		
Timing differences					
1		Г			
2					
3					
4					
5					
6					
Sub total	0	<u> </u>	0		
Other adjustments		Г			
1 2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	Ļ	0		
After reconciliation	10,000	-	10,000		

	Orient			
	Petroleum	_		
Data Reconciliation between	Resources Plc and	OAGF/DPR		
Block 915 & 916	Company	Government	Note	
	Orient			
	Petroleum	_		
<u>Period</u>	Resources Plc	OAGF/DPR		<u>Comment</u>
	Company	Government	Note	
	Orient			
	Petroleum	0.4.05/000		
<u>Period</u>	Resources Plc	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
lan OC				
Jan-06 Feb-06				
нер-об Маr-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
200 00				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments		I		
1				
2				
2				
3				
4				
4 5				
4 5 6				
4 5 6 7				
4 5 6 7 8				
4 5 6 7 8 9				
4 5 6 7 8 9				
4 5 6 7 8 9 10 11				
4 5 6 7 8 9	0	0		

0

After reconciliation

	Orient	
Data Reconciliation between	Petroleum	OACE/DDD
	Resources Plc and	OAGF/DPR
Block 915 & 916	Company	Government
	Orient Petroleum	
<u>Period</u>	Resources Plc	OAGF/DPR
<u>renou</u>	Company	Government
	Orient	Government
	Petroleum	
<u>Period</u>	Resources Plc	OAGF/DPR
remou	\$000	\$000
	<b>3000</b>	3000
Jan-07		
Feb-07		
Mar-07		
Apr-07		
May-07		
Jun-07		
Jul-07	9,000	9,000
Aug-07	3,000	3,000
Sep-07		
Oct-07		
Nov-07		
Dec-07		
Dec-07		
Initial templates	9,000	9,000
Timing differences		
Timing differences		
1		
1 2		
1		
1 2		
1 2 3		
1 2 3 4		
1 2 3 4 5	0	0
1 2 3 4 5 6	0	0
1 2 3 4 5 6	0	0
1 2 3 4 5 6 Sub total	0	0
1 2 3 4 5 6 Sub total	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11		
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11	0	0
1 2 3 4 5 6 Sub total  Other adjustments 1 2 3 4 5 6 7 8 9 10 11 12		

	Orient				
	Petroleum	_			
Data Reconciliation between	Resources Plc and	OAGF/DPR			
Block 915 & 916	Company	Government	Note		
	Orient				
	Petroleum				
<u>Period</u>	Resources Plc	OAGF/DPR		<u>Comment</u>	
	Company	Government	Note		
	Orient				
	Petroleum				
<u>Period</u>	Resources Plc	OAGF/DPR		<u>Comment</u>	
	\$000	\$000			
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
	-				
Initial templates	0	0			
Timing differences					
1					
2					
3					
4					
5 6					
	0	0			
Sub total	U	U			
Other adjustments					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	0			
	•	_			

After reconciliation

Data Reconciliation between	Panocean and	OAGF/DPR		
Block 275	Company	Government	Note	
<u>Period</u>	Panocean	OAGF/DPR		<u>Comment</u>
	Company	Government	Note	
<u>Period</u>	Panocean	OAGF/DPR		<u>Comment</u>
	\$000	\$000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6	_	_		
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0		

Data Reconciliation between	Panocean and	OAGF/DPR
Block 275	Company	Government
<u>Period</u>	Panocean	OAGF/DPR
	Company	Government
<u>Period</u>	Panocean	OAGF/DPR
	\$000	\$000
Jan-07		
Feb-07		
Mar-07		
Apr-07		
May-07	10,000	10,000
Jun-07	•	,
Jul-07		
Aug-07		
Sep-07		
Oct-07		
Nov-07		
Dec-07		
Initial templates	10,000	10,000
Timing differences		-
1		
2		
3		
4		
5		
6		
Sub total	0	0
0.1		
Other adjustments		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	0	
Sub total	U	0
After reconciliation	10,000	10.000
Arter reconciliation	10,000	10,000

Data Reconciliation	on between	Panocean	and	OAGF/DPR	
Block 275		Company		Government	
<u>Period</u>		Panocean	_	OAGF/DPR	
<u>Period</u>		Company Panocean		Government OAGF/DPR	
<u>Period</u>		\$000	_	\$000	
		Ş000		\$000	
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
			_		
Initial templates		0		0	
Timing differences					
1			7		Ī
2					
3					
4					
5					
6					
Sub total		0		0	1
Other adjustments			_		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total		0		0	
			_		
After reconciliation	n	0	_	0	

	Petroleo	
Data Reconciliation between	Brasileiro and	OAGF/DPR
Block 315	Company	Government
	Petroleo	
<u>Period</u>	Brasileiro	OAGF/DPR
	Company	Government
	Petroleo	
<u>Period</u>	Brasileiro	OAGF/DPR
	\$000	\$000
Jan-06		
Feb-06	172,800	172,800
Mar-06	172,000	1,2,000
Apr-06		
May-06		
Jun-06		
Jul-06		
Aug-06		
Sep-06		
Oct-06		
Nov-06		
Dec-06		
Initial templates	172,800	172,800
Timing differences		
1		
2		
3		
4		
5		
6 Sub-total		
Sub total	0	0
Other adjustments		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Sub total	0	0
After reconciliation	172,800	172,800

	Petroleo			
Data Reconciliation between	Brasileiro	and	OAGF/DPR	
Block 315	Company		Government	
DIOCK 313	Petroleo		Covernment	
<u>Period</u>	Brasileiro		OAGF/DPR	
	Company		Government	
	Petroleo			
<u>Period</u>	Brasileiro	_	OAGF/DPR	
	\$000		\$000	
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07				
Jun-07				
Jul-07				
Aug-07				
Sep-07				
Oct-07				
Nov-07				
Dec-07				
Initial templates	0	_	0	-
Timing differences		<b>-</b> ,		
1				
2				
3				
4				
5				
6				
Sub total	0		0	
Other adjustments				
1				Ī
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0		0	1
Sub total	U		J	
After reconciliation	0		0	
Arter reconcination		_	U	_

	Petroleo		
Data Reconciliation between	Brasileiro	and	OAGF/DPR
Block 315	Company		Government
	Petroleo		
<u>Period</u>	Brasileiro	_	OAGF/DPR
	Company		Government
	Petroleo		
<u>Period</u>	Brasileiro	_	OAGF/DPR
	\$000		\$000
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08			
Aug-08			
Sep-08			
Oct-08			
Nov-08			
Dec-08			
		_	
Initial templates	0		0
Timing differences		_	
1			
2			
3			
4			
5			
6			
Sub total	0		0
Oth an adjustus anta			
Other adjustments			
1			
2			
3			
4 5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0		0
	ŭ		•
After reconciliation	0	_	0
		_	

Data Reconciliation between		Sahara Energy			
Data Reconciliation between   Production Ltd   and			OAGF/DPR		
Period   Production Ltd   Company   Sahara Energy   Exploration & Production Ltd   Company   Sahara Energy   Exploration & Production Ltd   South	Data Reconciliation between				
Period   Production Ltd   Company   Sahara Energy   Exploration & Production Ltd   Company   Sahara Energy   Exploration & Production Ltd   South	Block 284	Company	Government	Note	
Period   Production to to Comment   Note   Comment	DIOCK 204		Government	14010	
Period   Production Ltd   Company   Sahara Energy   Exploration & Production Ltd   Shoot   S					
Company   Sahara Energy   Sahara Energy   Exploration & Production tid   Sooo   Sooo	<u>Period</u>		OAGF/DPR		<u>Comment</u>
Exploration & Production Itd   Sooo				Note	
Period		Sahara Energy			
Jan-06   Feb-06   Mar-06   Apr-06   May-06   Jun-06   May-06   Dec-06   May-06   Dec-06   May-06   Jun-08   May-08   May-09   M					
Jan-06	<u>Period</u>				<u>Comment</u>
Feb-06 May-06 Apr-06 May-06 Jun-06 Jun-06 Jun-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06  Initial templates  0		\$000	\$000		
Feb-06 May-06 Apr-06 May-06 Jun-06 Jun-06 Jun-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06  Initial templates  0					
Feb-06 May-06 Apr-06 May-06 Jun-06 Jun-06 Jun-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06  Initial templates  0	lan OC				
Mar-06 Apr-06 May-06 Jun-06 Jun-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06 Initial templates   Image: I					
Agr-06 May-06 Jul-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06 Timing differences  1 2 3 4 5 6 Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O					
May-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06  Initial templates					
Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06  Timing differences  1 2 3 4 5 6 Sub total  Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  2 3 4 5 6 6 7 8 9 10 11 12 Sub total  23,000  0  23,000  0  23,000  0  23,000  The \$23,000 was traced to CBN Bank statement					
10-10-6   Aug-06   Sep-06   Oct-06   Nov-06   Dec-06			23.000		
Aug-06 Sep-06 Oct-06 Nov-06 Dec-06 Dec-06  Timing differences  1 2 3 4 5 6 Sub total   Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  2 3 4 5 6 6 7 8 8 9 10 11 11 12 Sub total  23,000 0			23,000		
Sep-06 Oct-06 Nov-06 Dec-06  Initial templates  0 23,000  Timing differences  1 2 3 4 5 6 Sub total  Other adjustments 1 Payment reported by OAGF/DPR omitted in Company's template 2 3 4 5 6 7 8 8 9 10 11 11 12 Sub total  Sub total  Other adjustments  1 Sub total  O 0 0 The \$23,000 was traced to CBN Bank statement					
Oct-06 Nov-06 Dec-06  Initial templates  0 23,000  Timing differences  1 2 3 4 5 6 6 7 8 8 8 9 10 11 11 12 Sub total  Sub total  23,000  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
Nov-06   Dec-06					
Dec-06   Initial templates					
Timing differences  1					
Timing differences  1					
1 2 3 4 5 6 6 5 Sub total 0 0 0  Other adjustments 1 Payment reported by OAGF/DPR omitted in Company's template 2 3,000 2 3 4 4 5 5 6 6 6 7 7 8 8 9 10 11 11 12 Sub total 2 3,000 0 0	Initial templates	0	23,000		
1 2 3 4 5 6 6 5 Sub total 0 0 0  Other adjustments 1 Payment reported by OAGF/DPR omitted in Company's template 2 3,000 2 3 4 4 5 5 6 6 6 7 7 8 8 9 10 11 11 12 Sub total 2 3,000 0 0	Timing differences				
3 4 5 6 Sub total  O Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  2 3 4 5 6 7 8 9 10 11 12 Sub total  23,000  0  The \$23,000 was traced to CBN Bank statement  The \$23,000 was traced to CBN Bank statement   The \$23,000 was traced to CBN Bank statement					
4 5 6 Sub total  O O O Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template 2 3 4 5 6 7 8 9 10 11 12 Sub total  23,000 0  The \$23,000 was traced to CBN Bank statement  The \$23,000 was traced to CBN Bank statement  O O O O O O O O O O O O O O O O O O	2				
Sub total  Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  2 3 4 5 6 6 7 8 8 9 10 11 11 12 Sub total  Sub total  2 3,000  O  The \$23,000 was traced to CBN Bank statement  The \$23,000 was traced to CBN Bank statement  O  O  O  Sub total  O  O  O  The \$23,000 was traced to CBN Bank statement  O  O  O  Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O	3				
Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  2 3 4 5 6 7 7 8 8 9 10 11 11 12	4				
Sub total  Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  23,000  2  3  4  5  6  7  8  9  10  11  12  Sub total  O  O  The \$23,000 was traced to CBN Bank statement  The \$23,000 was traced to CBN Bank statement  O  O  O  O  O  O  O  O  O  O  O  O  O	5				
Other adjustments  1 Payment reported by OAGF/DPR omitted in Company's template  2 3 4 5 6 7 8 9 9 10 11 12	6				
1 Payment reported by OAGF/DPR omitted in Company's template 2 3 4 5 6 7 8 9 9 10 11 12 Sub total  Sub total  The \$23,000 was traced to CBN Bank statement  The \$23,000 was traced to CBN Bank statement  O Bank statement  The \$23,000 was traced to CBN Bank statement  O Bank statement	Sub total	0	0		
1 Payment reported by OAGF/DPR omitted in Company's template 2 3 4 5 6 7 8 9 9 10 11 12 Sub total  Sub total  The \$23,000 was traced to CBN Bank statement  The \$23,000 was traced to CBN Bank statement  O Bank statement  The \$23,000 was traced to CBN Bank statement  O Bank statement	Other adjustments				
omitted in Company's template 23,000 2 3 4 5 6 7 8 9 10 11 12 Sub total 23,000 0					The \$23,000 was traced to CBN Bank statement
2 3 4 5 6 7 8 9 10 11 12 Sub total 23,000 0		23,000			
4 5 6 7 8 9 10 11 12 Sub total 23,000 0					
5 6 7 8 9 10 11 12 Sub total 23,000 0	3				
6 7 8 9 10 11 12 Sub total  23,000 0					
7 8 9 10 11 12 Sub total 23,000 0					
8 9 10 11 12 Sub total 23,000 0	6				
9 10 11 12 Sub total 23,000 0	7				
10 11 12 Sub total 23,000 0					
11 12 Sub total 23,000 0					
12 Sub total 23,000 0					
Sub total 23,000 0					
After reconciliation 23,000 23,000	Sub total	23,000	0		
	After reconciliation	23,000	23,000		

	Sahara Energy					
Data Reconciliation between	Exploration & Production Ltd	and	OAGF/DPR			
Block 284	Company Sahara Energy Exploration &		Government		Note	
<u>Period</u>	Production Ltd		OAGF/DPR			<u>Comment</u>
	Company Sahara Energy Exploration &		Government		Note	
<u>Period</u>	Production Ltd		OAGF/DPR			<u>Comment</u>
	\$000		\$000			
Jan-07						
Feb-07	57,000	Α	6,050			
Mar-07			5,700			
Apr-07 May-07			17,100	А		
Jun-07						
Jul-07						
Aug-07						
Sep-07						
Oct-07						
Nov-07 Dec-07						
Dec-07						
Initial templates	57,000		28,850			
Timing differences						
1						
2						
3 4						
5						
6						
Sub total	0		0			
Other adjustments		•				
1 Payment reported by Sahara						
Exploration & Production Ltd not confirmed by OAGF/DPR Payments reported by OAGF/DPR	(57,000)					
2 omitted from company's template Payments reported by OAGF/DPR	6,050					The \$6,050 was traced to CBN Bank statement - JP Morgan
3 omitted from company's template Payments reported by OAGF/DPR	5,700					The \$5,700 was traced to CBN Bank statement - JP Morgan
4 omitted from company's template	17,100					The \$17,100 was traced to CBN Bank statement - JP Morgan
5 6						
7						
8						
9						
10 11						
11						
Sub total	-28,150	ı	0			
After reconciliation	28,850		28,850			

	Sahara Energy		
	Exploration &	OAGF/DPR	
Data Reconciliation between	Production Ltd and		
Block 284	Company	Government	Note
	Sahara Energy		
	Exploration &		
<u>Period</u>	Production Ltd	OAGF/DPR	
	Company	Government	Note
	Sahara Energy		
<u>Period</u>	Exploration & Production Ltd	OAGF/DPR	
renou	\$000	\$000	
	<b>7000</b>	<b>7000</b>	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08			
Aug-08			
Sep-08			
Oct-08			
Nov-08			
Dec-08			
	<del></del>		
Initial templates	0	0	
Timing differences			
1			
2			
3			
4			
5			
6			
Sub total	0	0	
Jub total	Ū	Ū	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0	0	
After reconciliation	0	0	

	Sterling	0405/DDD		
Data Reconciliation between	Exploration Ltd	OAGF/DPR		
		C	Nata	
Block 205	Company	Government	Note	
<u>Period</u>	Sterling Exploration Ltd	OAGF/DPR		<u>Comment</u>
<u>Period</u>			Note	<u>comment</u>
	Company Sterling	Government	Note	
<u>Period</u>	Exploration Ltd	OAGF/DPR		<u>Comment</u>
renou	\$000	\$000		<u>comment</u>
	φοσο	φοσο		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
-				
Timing differences				
1				
2				
3				
4				
5 6				
Sub total	0	0		
Sub total	U	U		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
Sub total	0	0		
After reconciliation	0	0		

	Sterling and	OAGF/DPR	
Data Reconciliation between	Exploration Ltd	- <b>,</b>	
Block 205	Company	Government	Note
Dorind	Sterling	OAGE/DDD	
<u>Period</u>	Exploration Ltd  Company	OAGF/DPR Government	Note
	Sterling	Government	Note
<u>Period</u>	Exploration Ltd	OAGF/DPR	
	\$000	\$000	
Jan-07			
Feb-07			
Mar-07			
Apr-07			
May-07	9,500	9,500	
Jun-07	3,300	3,300	
Jul-07			
Aug-07			
Sep-07			
Oct-07			
Nov-07			
Dec-07			
Initial templates	9,500	9,500	
Timing differences			
1			
2			
3			
4			
5			
6			
Sub total	0	0	
	-	-	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
2 6 6 6 6 6			
Sub total	0	0	
After reconciliation	9,500	9,500	

	Sterling and	OAGF/DPR		
Data Reconciliation between	Exploration Ltd	O/101/21 II		
Block 205	Company	Government	Note	
BIOCK 203	Sterling	Government	Note	
<u>Period</u>	Exploration Ltd	OAGF/DPR		<u>Comment</u>
renou	Company	Government	Note	<u>comment</u>
	Sterling	Government	Note	
<u>Period</u>	Exploration Ltd	OAGF/DPR		<u>Comment</u>
renou	\$000	\$000		<u>comment</u>
	\$000	\$000		
la 00				
Jan-08				
Feb-08				
Mar-08				
Apr-08				
May-08				
Jun-08				
Jul-08				
Aug-08				
Sep-08				
Oct-08				
Nov-08				
Dec-08				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Sub total	ū	ŭ		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After an annual line ( )				
After reconciliation	0	0		

Data Reconciliation between Block 277  Period  Period	Sterling Global Oil Resources  Company Sterling Global Oil Resources  Company Sterling Global Oil Resources  \$000	OAGF/DPR Government OAGF/DPR Government OAGF/DPR \$000	Note Note	<u>Comment</u> <u>Comment</u>	
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jun-06 Jun-06 Jun-06 Jun-06 Jun-06 Jun-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	3,500	3,500			
Initial templates  Timing differences 1 2 3 4 5 6 Sub total	3,500	3,500			
Other adjustments  1  2  3  4  5  6  7  Sub total  After reconciliation	0 3,500	0 3,500			

	Sterling Global				
	Oil Resources	nd OAGF/DPR			
Data Reconciliation between					
Block 277	Company	Government	Note		
	Sterling Global	0.00/000			
<u>Period</u>	Oil Resources	OAGF/DPR		<u>Comment</u>	
	Company	Government	Note		
Dowland	Sterling Global Oil Resources	OAGF/DPR		Commont	
<u>Period</u>	\$000	\$000		<u>Comment</u>	
	\$000	3000			
Jan-07					
Feb-07					
Mar-07					
Apr-07					
Мау-07					
Jun-07					
Jul-07					
Aug-07					
Sep-07					
Oct-07					
Nov-07					
Dec-07					
Initial tomolotos	0	0			
Initial templates	U	U			
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0	0			
Other adjustments					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	0			
After reconciliation	0	0			
Arter reconcination					

	Sterling Global				
	Oil Resources	nd OAGF/DPR			
Data Reconciliation between					
Block 277	Company	Government	Note		
D. d. d.	Sterling Global	0405/000			
<u>Period</u>	Oil Resources	OAGF/DPR	Note	<u>Comment</u>	
	Company Sterling Global	Government	Note		
<u>Period</u>	Oil Resources	OAGF/DPR		Comment	
renou	\$000	\$000		<u>comment</u>	
	<b>3000</b>	7000			
Jan-08					
Feb-08					
Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08					
Dec-08					
Initial templates	0	0			
ilitial templates	· ·	· ·			
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0	0			
Other adjustments					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		_			
Sub total	0	0			
After reconciliation	0	0			

Data Reconciliation between Block 206  Period  Period	Sterling International Resources Company Sterling International Resources Company Sterling International Resources	and	OAGF/DPR Government  OAGF/DPR Government  OAGF/DPR	Note Note	<u>Comment</u> <u>Comment</u>
	\$000		\$000		
Jan-06					
Feb-06					
Mar-06					
Apr-06					
May-06					
Jun-06					
Jul-06					
Aug-06					
Sep-06					
Oct-06					
Nov-06					
Dec-06					
Initial templates	0	-	0		
Timing differences					
1		I			
2					
3					
4					
5					
6					
Sub total	0	_	0		
Other adjustments					
1					
2					
3					
4					
5					
6					
7 Cult total		I L			
Sub total	0		0		
After reconciliation	0	-	0		
Arter reconcination		-	<u> </u>		

Data Reconciliation between	Sterling International an Resources	d OAGF/DPR		
Block 206	Company Sterling	Government	Note	
<u>Period</u>	International Resources Company	OAGF/DPR Government	Note	Comment
	Sterling International			
<u>Period</u>	\$000	\$000		Comment
Jan-07 Feb-07 Mar-07 Apr-07				
May-07 Jun-07 Jul-07 Aug-07 Sep-07	7,500	7,500		
Oct-07 Nov-07 Dec-07				
Initial templates	7,500	7,500		
Timing differences  1 2 3 4 5				
6 Sub total	0	0		
Other adjustments				
1 2 3				
4				
5 6				
7				
8				
9 10				
11				
12				
Sub total	0	0		
After reconciliation	7,500	7,500		

Data Reconciliation between Block 206	Sterling International ar Resources Company	nd OAGF/DPR Government	Note	
<u>Period</u>	Sterling International Resources	OAGF/DPR		<u>Comment</u>
	Company Sterling International	Government	Note	<u></u>
<u>Period</u>	Resources \$000	OAGF/DPR \$000		Comment
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08				
Initial templates	0	0		
Timing differences  1 2 3 4 5 6 Sub total	0	0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11				
Sub total	0	0		
After reconciliation	0	0		

Data Reconciliation between	VP Energy and	OAGF/DPR	
Block 917	Company	Government	
<u>Period</u>	VP Energy	OAGF/DPR	
<u>Period</u>	Company VP Energy	Government OAGF/DPR	
<u>renou</u>	\$000	\$000	
	,	,	
Jan-06			
Feb-06	1,611	1,611	
Mar-06			
Apr-06			
May-06			
Jun-06 Jul-06			
Aug-06			
Sep-06			
Oct-06			
Nov-06			
Dec-06			
Initial templates	1,611	1,611	
Timing differences			
1			
2			
3			
4			
5 6			
Sub total	0	0	
Jub total	·	Ü	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12 Sub total	0	0	
Sub total	U	U	
After reconciliation	1,611	1,611	

Data Reconciliation between	VP Energy and	OAGF/DPR
Block 917	Company	Government
<u>Period</u>	VP Energy	OAGF/DPR
	Company	Government
<u>Period</u>	VP Energy \$000	OAGF/DPR \$000
	\$000	\$000
Jan-07		
Feb-07		
Mar-07		
Apr-07		
May-07		
Jun-07		
Jul-07		
Aug-07		
Sep-07		
Oct-07		
Nov-07		
Dec-07		
Initial templates	0	0
Timing differences		
1		
2		
3		
4		
5		
6		
Sub total	0	0
Sub total	U	U
Other adjustments		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Sub total	0	0
After reconciliation	0	0

Data Reconciliation between	VP Energy and	OAGF/DPR	
Block 917	Company	Government	
<u>Period</u>	VP Energy	OAGF/DPR	
Davied	Company	Government	Note
<u>Period</u>	VP Energy \$000	OAGF/DPR \$000	
	φυυυ	φουσ	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08 Aug-08			
Sep-08			
Oct-08			
Nov-08			
Dec-08			
Initial templates	0	0	
Timing differences			
1			
2			
3 4			
5			
6			
Sub total	0	0	
Other adjustments			
1			
2			
3			
4			
5 6			
7			
8			
9			
10			
11			
12			
Sub total	0	0	
A.C. 111			
After reconciliation	0	0	